

**GREENVILLE COUNTY GENERAL SESSIONS COURT  
GREENVILLE, SOUTH CAROLINA**

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**State Auditor's Report  
June 30, 2008**

**GREENVILLE COUNTY GENERAL SESSIONS COURT  
GREENVILLE, SOUTH CAROLINA**

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# *State of South Carolina*



## *Office of the State Auditor*

1401 MAIN STREET, SUITE 1200  
COLUMBIA, S.C. 29201

RICHARD H. GILBERT, JR., CPA  
DEPUTY STATE AUDITOR

(803) 253-4160  
FAX (803) 343-0723

October 28, 2008

The Honorable Mark Sanford, Governor  
State of South Carolina  
Columbia, South Carolina

The Honorable Margaret B. Turner, Clerk of Court  
Greenville County  
Greenville, South Carolina

This report resulting from the application of certain agreed-upon procedures to certain accounting records of the Greenville County General Sessions Court System for the period July 1, 2007 through June 30, 2008, was issued by Cline Brandt Kochenower & Co., P.A., Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard H. Gilbert Jr.", written in a cursive style.

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor

RHGjr/cwc

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor  
Office of the State Auditor  
Columbia, South Carolina

We have performed the procedures described below which were agreed to by the South Carolina Office of the State Auditor solely to assist these users in evaluating the performance of the Greenville County General Sessions Court System and to assist the South Carolina Office of the State Auditor in complying with the 2007 - 2008 General Appropriations Act (H. 3620) Section 72.75. Paul B. Wickensimer, Clerk of Court for the Greenville County is responsible for compliance with the requirements for the General Sessions Court reporting and the South Carolina Office of the State Auditor is responsible for compliance with the requirements of the 2007 - 2008 General Appropriations Act (H. 3620) Section 72.75. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

#### 1. TIMELY REPORTING BY THE CLERK OF COURT

- We researched South Carolina Code of Laws Section 14-17-750 to determine the definition of timely reporting with respect to the Clerk of Court's responsibility for reporting fines, fees and assessments to the County Treasurer.
- We inquired of the South Carolina Judicial Department to determine their requirements for both the manner in which partial pay fines and fees are to be allocated and the timing of the report and remittance submissions by the Clerk and the Treasurer.
- We inquired of the Clerk of Court and County Treasurer to gain an understanding of their policy for ensuring timely reporting and to determine how the treasurer specifically documents timeliness.
- We inspected documentation, including the Clerk of Court Remittance Forms or equivalents for the months of July 1, 2007 through June 30, 2008 to determine if the Clerk of Court submitted the reports to the County Treasurer in accordance with the law.

Our finding is reported under "TIMELY REPORTING BY THE CLERK OF COURT" in the Accountants' Comments section of this report.

## **2. TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY**

- We traced each month's reporting by the Clerk of Court to the County Treasurer's office and to the County's general ledger accounts for the assessments (Sections 14-1-206(A), (B) and (D)) and victim assistance surcharge (Section 14-1-211) for the period July 1, 2007 to June 30, 2008.
- We compared the amounts reported on the Clerk of Court Remittance Forms or equivalents to the Clerk of Court's software system-generated report summaries for three judgmentally determined test months. We tested the system-generated reports for compliance with various laws including Section 35.11 of the General Appropriations Act for the fiscal year 2007 - 2008 and with South Carolina Judicial Department training instructions and interpretations.
- We judgmentally selected and compared individual fine and assessment amounts recorded in the Clerk of Court's software system-generated detail reports to the Judicial Department guidelines' range for the offense code to see if the fine and assessment were within the minimum and maximum range.

Our finding is reported under "TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY" in the Accountants' Comments section of this report.

## **3. PROPER VICTIM ASSISTANCE FUNDS ACCOUNTING**

- We inquired as to the format determined by County council and local policy for record keeping as it relates to fines and assessments in accordance with Section 14-1-206(E)(4).
- We compared the fiscal year-ended June 30, 2007 audited Victim Assistance fund balance with all adjustments to the fund balance shown in the Supplemental Schedule of Fines and Assessments of the audited financial statement and to the beginning fund balance as adjusted in that fund for fiscal year 2008.
- We judgmentally selected a sample of Victim Assistance Fund reimbursable expenditures and verified that these expenditures were in compliance with Section 14-1-206(E) and Section 14-1-211(B).

Our finding is reported under "PROPER VICTIM ASSISTANCE FUNDS ACCOUNTING" title in the Accountants' Comments section of this report.

#### 4. TIMELY ACCURATE REPORTING TO THE STATE TREASURER

- We vouched the amounts reported in the South Carolina State Treasurer's Revenue Remittance Forms to Clerk of Court Remittance Forms or equivalents for the period July 1, 2007 to June 30, 2008.
- We scanned the South Carolina State Treasurer's Revenue Remittance Forms for timely filing in accordance with Section 14-1-206(B).
- We traced amounts recorded in the County's financial statement Supplemental Schedule of Fines and Assessments of the year ended June 30, 2007 report related to fines and assessments revenues reporting in accordance with Section 14-1-206(E) to supporting schedules used in the audit to comply with Section 14-1-206(E).
- We traced and agreed amounts in the supporting schedules to the Clerk of Court Remittance Forms or South Carolina State Treasurer's Revenue Remittance Forms.

Our finding is reported under "TIMELY ACCURATE REPORTING TO THE STATE TREASURER" title in the Accountants' Comments section of this report.

We were not engaged to, and did not conduct an audit the objective of which would be the expression of an opinion on compliance with the collection and distribution of court generated revenue at any level of court for the twelve months ended June 30, 2008 and, furthermore, we were not engaged to express an opinion on the effectiveness of the internal controls over compliance with the laws, rules and regulations described in paragraph one and the procedures of this report. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of the Greenville County Council, County Clerk of Court, County Treasurer, State Treasurer, State Office of Victim Assistance, Chief Justice and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.



July 17, 2008

**ACCOUNTANTS' COMMENTS**

**GREENVILLE COUNTY GENERAL SESSIONS COURT**  
**GREENVILLE, SOUTH CAROLINA**  
State Auditor's Report  
June 30, 2008

**VIOLATIONS OF STATE LAWS, RULES OR REGULATIONS**

Management of the entity is responsible for establishing and maintaining internal controls to ensure compliance with State Laws, Rules or Regulations. The procedures agreed to by the entity require that we plan and perform the engagement to determine whether any violations of State Laws, Rules or Regulations occurred.

The conditions described in this section have been identified as violations of State Laws, Rules or Regulations.



**GREENVILLE COUNTY GENERAL SESSIONS COURT**  
**GREENVILLE, SOUTH CAROLINA**  
State Auditor's Report, Continued  
June 30, 2008

**TIMELY REPORTING BY THE CLERK OF COURT**

**TIMELY FILING**

**CONDITION:** The Clerk of Court submitted one of twelve monthly remittance forms late to the County Treasurer during the procedures period.

**CRITERIA:** South Carolina Code of Laws Section 14-17-750 states "Every clerk of the court is required, on the first Wednesday in each month or within ten days thereafter, to make in writing to the auditor and treasurer of his county a full and accurate statement of all moneys collected ...."

**CAUSE:** The Clerk did not meet the filing deadline because the County was updating the computer program.

**EFFECT:** The Clerk of Court submitted all but one report timely as defined by Section 14-17-750.

**AUDITORS' RECOMMENDATION:** We recommend the Clerk of Court implement procedures to ensure timely submission. We also recommend that the Clerk of Court notify all affected parties whenever filing deadlines will not be met.

**TIMELY ACCURATE RECORDING AND REPORTING BY THE COUNTY**

**INSTALLMENT PAYMENTS ALLOCATION**

**CONDITION:** The Clerk of Court's computer system does not allocate fines paid on an installment basis ratably to all fine, assessment and surcharge categories as required.

**CRITERIA:** The Judicial Department memo dated June 29, 2007 Section A.10 states "When the fine and assessment are paid in installments, Section 35.11 of the Temporary Provisions of the General Appropriations Act suspends Section 14-1-209(A) for the fiscal year 2007 - 2008 and requires that 51.80722% of each installment be treated as a payment towards the assessment. The remaining 48.192771% is treated as a payment towards the fine. The fine amount must be further divided, with 56% of the amount being retained by the county, and 44% being remitted to the state. The assessment amount must further be divided, with 64.65% being transmitted to the state, and 35.35% being retained by the county for victims' services. Prior to making these computations, you must determine what other assessments may apply (conviction surcharge, DUI assessments, etc.). Those charges must be collected separately and not included in the percentage splits explained above."

**CAUSE:** The County had its information technology department modify the program from its prorated allocation basis to a priority allocation basis.

**EFFECT:** The County's installment payment allocations are not in compliance with the Judicial Department's guidance in the memo related to Section 35.11 of the Temporary Provisions of the General Appropriations Act for the fiscal year 2007-2008.

**AUDITORS' RECOMMENDATION:** We recommend the Clerk of Court instruct the County's information technology department to change the program so it allocates installment payments as required by law.

**GREENVILLE COUNTY GENERAL SESSIONS COURT**  
**GREENVILLE, SOUTH CAROLINA**  
State Auditor's Report, Continued  
June 30, 2008

**PROPER VICTIM ASSISTANCE FUNDS ACCOUNTING**

**NO DOCUMENTATION TO SUPPORT WITHDRAWAL**

**CONDITION:** The County used victim assistance funds to pay for credit card purchases. However the credit card receipts did not contain sufficient support documentation to demonstrate that the purchase was an allowable expense of the program.

**CRITERIA:** South Carolina Code of Laws Section 14-1-206 (D) states "These funds must be appropriated for the exclusive purpose of providing victim services...."

**CAUSE:** The accounting department has not been able to obtain proper support for the credit card expenses from credit card users even though they require it.

**EFFECT:** Without proper support the County cannot demonstrate that Victim Assistance funds have been expended in accordance with the law.

**AUDITORS' RECOMMENDATION:** We recommend the accounting department develop procedures to ensure that credit card users submit proper documentation on all credit card purchases relating to Victim Assistance.

**TIMELY ACCURATE REPORTING TO THE STATE TREASURER**

**SUPPLEMENTAL SCHEDULE OF FINES AND ASSESSMENTS**

**CONDITION:** The County's audited financial statement for the fiscal year ended June 30, 2007 did not include the required Supplemental Schedule of Fines and Assessments.

**CRITERIA:** South Carolina Code of Laws Section 14-1-206(E) states "To ensure that fines and assessments imposed pursuant to this section and Section 14-1-209(A) are properly collected ... the annual independent external audit ... must include ...a supplementary schedule detailing all fines and assessments collected ...."

**CAUSE:** The County was unaware of the requirement.

**EFFECT:** The County did not comply with the law.

**AUDITORS' RECOMMENDATION:** We recommend the County prepare a Supplemental Schedule of Fines and Assessments for its year-end financial statements that meet the requirements of Section 14-1-206(E) (a) through (f) and have it audited annually in accordance with the requirement.



# Office of the Clerk of Court

## Greenville, South Carolina

Paul B. Wickensimer  
Clerk of Court

**Circuit Court Division**  
**Accounting Department**  
Greenville County Courthouse  
305 East North Street  
Greenville, South Carolina 29601  
(864) 467-8746 FAX (864) 467-8753

**Family Court Division**  
301 University Ridge  
Post Office Box 757  
Greenville, South Carolina 29602  
(864) 467-5800 FAX (864) 467-5856

Richard H. Gilbert, Jr., CPA  
Deputy State Auditor  
Office of the State Auditor  
Columbia, S.C.

October 20, 2008

RE: State Auditor's Report  
June 30, 2008

In reply to the state's audit "**Timely Reporting by the Clerk of Court**" for monthly remittance forms to the Greenville County Treasurer during the period of July 1, 2007 through June 30, 2008 the reports were late one month during this time period as a result of updates to the Case Management System.

We will in the future give written notification to all affected parties whenever the filing deadline will not be met.

In reply to **Installment Payments Allocation** corrections have already been made by the County's Information Technology Department to modify the program from the **priority allocation basis** that were previously set in the beginning of Greenville County as a pilot program to the Case Management System to now comply with **prorated allocation basis**.

The County's installment payment allocation is now in compliance with the Judicial Department's guidance in the memo related to Section 35.11 of the Temporary Provisions of the General Appropriations Act.

If you have any questions concerning the above reply please contact the Clerk of Court's office at the number listed below.

Thank you,

Margaret Turner  
Accounting Supervisor  
Greenville County Clerk of Court  
(864)467-8761